

Distr.: General  
26 April 2019

English only

**For information**

---

## United Nations Children's Fund

Executive Board

**Annual session 2019**

11–13 June 2019

Item 4 of the provisional agenda\*

### **Report on the implementation of the Integrated Results and Resources Framework of the UNICEF Strategic Plan, 2018–2021**

#### **I. Resources and expenses, 2018<sup>1</sup>**

Table 1

**Top 20 resource partners for regular resources, 2018, by contributions received<sup>a</sup>**

(Millions of United States dollars)

<i>Resource partner<sup>b</sup></i>	<i>Regular resources</i>
1. United States of America	132.5
2. Korea NC	100.4
3. Japan NC	98.6
4. Sweden	92.6
5. Spain NC	59.3
6. Germany	57.8
7. Norway	53.3
8. United Kingdom of Great Britain and Northern Ireland	51.0
9. Germany NC	48.6
10. France NC	47.7
11. Sweden NC	45.7
12. Netherlands NC	40.6
13. Netherlands	35.3
14. United States NC	34.3
15. Italy NC	33.1
16. Switzerland	22.6

---

<sup>1</sup> Financial information is unaudited.

<i>Resource partner<sup>b</sup></i>	<i>Regular resources</i>
17. United Kingdom NC	19.1
18. Japan	18.9
19. Belgium	18.7
20. Australia	13.5

*Abbreviation:* NC = National Committee for UNICEF.

<sup>a</sup> Contributions received in cash and in kind.

<sup>b</sup> Excluding private sector fundraising.

**Table 2**  
**Top 20 resource partners for thematic resources, 2018, by contributions received**

(Millions of United States dollars)

<i>Resource partner</i>	<i>Thematic resources</i>
1. Norway	82.3
2. Sweden	78.2
3. Denmark	34.0
4. Germany NC	27.7
5. Netherlands	24.5
6. United Kingdom NC	18.7
7. United States NC	18.3
8. Japan NC	11.2
9. Norway NC	10.8
10. Korea NC	9.2
11. Sweden NC	8.5
12. Netherlands NC	7.3
13. France NC	6.4
14. Spain NC	5.2
15. Italy NC	4.2
16. Finland NC	4.2
17. Luxembourg	3.3
18. Denmark NC	2.8
19. Switzerland NC	2.5
20. Republic of Korea	2.1

*Abbreviation:* NC = National Committee for UNICEF.

<sup>a</sup> Contributions received in cash and in kind.

**Table 3**  
**Top 30 resource partners, 2018, by contributions received<sup>a</sup>**

(Millions of United States dollars)

<i>No.</i>	<i>Resource partner</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>
1.	United States of America	132.5	133.0	485.5	751.0
2.	United Kingdom of Great Britain and Northern Ireland	51.0	243.2	243.4	537.6
3.	Germany	57.8	198.7	193.8	450.3
4.	European Commission	–	247.2	135.3	382.5
5.	Office for the Coordination of Humanitarian Affairs <sup>b</sup>	–	–	318.3	318.3
6.	United States NC	34.3	207.3	32.8	274.4
7.	Sweden	92.6	114.8	37.7	245.1
8.	Norway	53.3	100.9	52.4	206.6
9.	Netherlands	35.3	80.4	54.5	170.2
10.	Canada	12.2	76.3	59.0	147.5
11.	Gavi, the Vaccine Alliance	–	125.1	–	125.1
12.	Japan	18.9	44.4	59.3	122.6
13.	Japan NC	98.6	12.8	10.0	121.4
14.	Korea NC	100.4	14.7	0.4	115.5
15.	Germany NC	48.6	18.2	30.5	97.3
16.	World Bank Group	–	90.7	4.5	95.2
17.	Spain NC	59.3	16.1	6.5	81.9
18.	Sweden NC	45.7	19.7	9.9	75.3
19.	United Nations Development Group joint programmes	–	67.9	–	67.9
20.	United Kingdom NC	19.1	30.4	15.8	65.3
21.	France NC	47.7	10.2	6.4	64.3
22.	Kuwait	0.2	–	61.6	61.8
23.	Netherlands NC	40.6	12.3	6.2	59.1
24.	United Nations Development Programme <sup>c</sup>	–	31.5	18.4	49.9
25.	Denmark	9.1	22.2	14.9	46.2
26.	Republic of Korea	4.0	34.1	6.7	44.8
27.	Switzerland	22.6	9.9	7.8	40.3
28.	Italy NC	33.1	2.2	3.9	39.2
29.	Italy	5.9	18.8	14.1	38.8
30.	Australia	13.5	6.9	18.1	38.5

*Abbreviation:* NC = National Committee for UNICEF.

<sup>a</sup> Contributions received in cash and in kind.

<sup>b</sup> Contributions received from the Office for the Coordination of Humanitarian Affairs includes \$132.1 million related to the Central Emergency Response Fund and \$186.2 million related to other sources, including \$151.5 million of pass-through contribution from Saudi Arabia and United Arab Emirates.

<sup>c</sup> Contributions received from the United Nations Development Programme include \$3.9 million related to the Common Humanitarian Fund and \$46.0 million related to joint programmes and One Fund.

Table 4  
**Top five resource partners for contributions received in kind, 2018**

(Millions of United States dollars)

<i>Resource partner</i>	<i>Contribution</i>
1. United States of America	25.2
2. Nutrition International	6.9
3. Hungary	2.8
4. United States NC	2.1
5. Denmark	2.0

Abbreviation: NC = National Committee for UNICEF.

Table 5  
**Multi-year regular resources revenue**

(Millions of United States dollars)

<i>Donor country name</i>	<i>Period</i>	<i>Revenue<sup>a</sup></i>			<i>Multi-year agreement<sup>b</sup></i>
		<i>2016</i>	<i>2017</i>	<i>2018</i>	
Sweden	4 years (2018-2021)	0.0	0.0	294.4	294.4
United Kingdom of Great Britain and Northern Ireland	3 years (2018-2020)	0.0	0.0	121.8	121.8
Belgium	4 years (2017-2020)	0.0	71.8	-1.1	70.7
Australia	5 years (2016-2020)	15.8	48.7	-3.0	61.5
Switzerland	4 years (2018-2021)	0.0	0.0	60.7	60.7
Canada	4 years (2018-2021)	0.0	0.0	47.8	47.8
Qatar	2 years (2019-2020)	0.0	0.0	8.0	8.0
<b>Grand total</b>		<b>15.8</b>	<b>120.5</b>	<b>528.5</b>	<b>664.8</b>

<sup>a</sup> Revenue is recognized, for the most part, in the year the agreement is signed and amounts in other years represent revaluation due to exchange rate fluctuations.

<sup>b</sup> Revenue data excludes write-downs.

Table 6  
**Direct programme expense by region, 2018**

(Millions of United States dollars)

<i>Region</i>	<i>Every child survives and thrives</i>	<i>Every child learns</i>	<i>Every child is protected from violence and exploitation</i>	<i>Every child lives in a safe and clean environment</i>	<i>Every child has an equitable chance in life</i>	<i>Total</i>
EAPR	109.2	52.5	45.5	43.8	16.9	267.9
ECAR	26.9	132.1	73.3	9.4	68.4	310.2
ESAR	591.2	213.5	147.0	222.9	58.0	1 232.6
HQ	81.3	24.9	23.2	35.2	26.8	191.5
LACR	37.4	40.8	43.1	36.2	20.2	177.7
MENAR	309.7	450.9	143.0	347.6	192.0	1 443.3
SAR	353.1	108.5	65.9	110.9	14.7	653.0
WCAR	596.9	168.9	117.1	205.4	29.9	1 118.2
<b>Total</b>	<b>2 105.7</b>	<b>1 192.1</b>	<b>658.2</b>	<b>1 011.4</b>	<b>427.0</b>	<b>5 394.5</b>

*Abbreviations:* Regional designations – EAPR: East Asia and the Pacific; ECAR: Europe and Central Asia; ESAR: Eastern and Southern Africa; HQ: headquarters; LACR: Latin America and Caribbean; MENAR: Middle East and North Africa; SAR: South Asia; WCAR: West and Central Africa.

*Note:* Due to rounding, totals may differ slightly from the sums of the columns and rows.

**Table 7**  
**Direct programme expense by goal area,<sup>a</sup> 2018**

(Millions of United States dollars)

<i>Goal Area</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>	<i>Percentage of 2018 programme expense</i>	<i>Strategic Plan, 2018–2021 projected programme expense (percentage)</i>
Every child survives and thrives	352.8	1 160.1	592.8	2 105.7	39.0	40.0
Every child learns	149.7	508.7	533.6	1 192.1	22.1	20.0
Every child is protected from violence and exploitation	172.2	254.8	231.1	658.2	12.2	12.0
Every child lives in a safe and clean environment	171.4	341.3	498.7	1 011.4	18.7	19.4
Every child has an equitable chance in life	102.9	201.0	123.2	427.0	7.9	8.6
<b>Total (rounded)</b>	<b>949.1</b>	<b>2 465.9</b>	<b>1 979.5</b>	<b>5 394.5</b>	<b>100.0</b>	<b>100.0</b>

*Note:* Due to rounding, totals may differ slightly from the sum of the columns.

<sup>a</sup> In accordance with International Public Sector Accounting Standards, UNICEF reclassifies programme expense that is directly related to the construction of buildings, primarily schools, as an asset. Programme expense will be recorded in 2019 when the buildings have been completed and handed over to partners.

**Table 8**  
**Direct programme expense by Goal Area in sub-Saharan Africa, 2018**

(Millions of United States dollars)

<i>Goal Area</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>
Every child survives and thrives	216.6	650.0	363.9	1 230.5
Every child learns	87.5	224.4	85.3	397.2
Every child is protected from violence and exploitation	94.3	108.2	74.2	276.7
Every child lives in a safe and clean environment	96.0	205.5	146.6	448.1
Every child has an equitable chance in life	45.2	40.4	4.2	89.8
<b>All Strategic Plan Goal Areas: sub-Saharan Africa</b>	<b>539.5</b>	<b>1 228.6</b>	<b>674.1</b>	<b>2 442.3</b>

*Note:* Due to rounding, totals may differ slightly from the sum of the columns..

Table 9  
**Direct programme expense by Goal Area in the least developed countries, 2018**

(Millions of United States dollars)

<i>Goal Area</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>
Every child survives and thrives	196.9	595.9	420.1	1 213.0
Every child learns	91.7	231.6	94.9	418.2
Every child is protected from violence and exploitation	97.7	91.3	97.1	286.0
Every child lives in a safe and clean environment	103.8	204.3	251.7	559.9
Every child has an equitable chance in life	43.4	146.4	5.1	194.9
<b>All Strategic Plan Goal Areas: least developed countries</b>	<b>533.5</b>	<b>1 269.5</b>	<b>869.0</b>	<b>2 672.0</b>

Note: Due to rounding, totals may differ slightly from the sum of the columns.

Table 10  
**Direct programme expense by result area in each Goal Area, 2018**

(Millions of United States dollars)

<i>Result area</i>	<i>Expense</i>	<i>Percentage of Goal Area expense</i>
Maternal and newborn health	225.7	11
Immunization	556.0	26
Child health	505.8	24
Stunting	250.5	12
Treatment of severe acute malnutrition	417.7	20
HIV treatment and care	42.7	2
HIV prevention	32.3	2
Early childhood development	50.6	2
Adolescent health and nutrition	24.3	1
<b>Total for Goal Area: Every child survives and thrives</b>	<b>2 105.7</b>	<b>100</b>
Education access	769.3	65
Learning outcomes	322.5	27
Skills development	100.4	8
<b>Total for Goal Area: Every child learns</b>	<b>1 192.1</b>	<b>100</b>
Prevention and response services for violence against children	528.7	80
Harmful practices (female genital mutilation and child marriage)	30.2	5
Access to justice	99.3	15
<b>Total for Goal Area: Every child is protected from violence and exploitation</b>	<b>658.2</b>	<b>100</b>
Water	610.3	60
Sanitation	301.9	30

<i>Result area</i>	<i>Expense</i>	<i>Percentage of Goal Area expense</i>
Disaster risk reduction	50.3	5
Children in urban settings	28.8	3
Environmental sustainability	20.2	2
<b>Total for Goal Area: Every child lives in a safe and clean environment</b>	<b>1 011.4</b>	<b>100</b>
Child poverty	73.4	17
Social protection	294.7	69
Adolescent empowerment	46.3	11
Gender	5.4	1
Disability	7.2	2
<b>Total for Goal Area: Every child has an equitable chance in life</b>	<b>427.0</b>	<b>100</b>

*Note:* Due to rounding, totals may differ slightly from the sum of the columns.

Table 11  
**Thematic funding expense, 2018**

(Millions of United States dollars)

<i>Thematic fund pools</i>	<i>2018</i>
Humanitarian action	182.6
Education	120.3
Water, sanitation and hygiene	45.5
Child protection	35.3
Health	18.1
HIV/AIDS	12.3
Nutrition	7.1
Social protection, inclusion and governance	6.8
Gender equality	0.7
Safe and clean environment	0.1
<b>Total</b>	<b>428.7</b>

## II. Resources and links to the UNICEF Strategic Plan, 2018–2021<sup>2</sup>

Table 12  
**Integrated Results and Resources Framework by Goal Area, 2018–2021<sup>a</sup>**

(Millions of United States dollars)

Goals	Planned 2018–2021				Expenses 2018			
	Regular resources	Other resources		Total resources	Regular resources	Other resources		Total resources
		Programmes	Cost recovery			Programmes	Cost recovery	
<b>Programmes</b>	<b>4 360.0</b>	<b>15 917.3</b>	-	<b>20 277.3</b>	<b>949.1</b>	<b>4 445.4</b>	-	<b>5 394.5</b>
Every child survives and thrives	1 744.0	6 366.9	-	8 110.9	352.8	1 752.9	-	2 105.7
Every child learns	872.0	3 183.5	-	4 055.5	149.7	1 042.4	-	1 192.1
Every child is protected from violence and exploitation	523.2	1 910.1	-	2 433.3	172.2	485.9	-	658.2
Every child lives in a safe and clean environment	845.8	3 088.0	-	3 933.8	171.4	840.1	-	1 011.4
Every child has an equitable chance in life	375.0	1 368.9	-	1 743.9	102.9	324.1	-	427.0
<b>Organizational effectiveness and efficiency</b>								
Higher-quality programmes through results-based management	589.0	133.0	-	721.9	135.1	15.0	-	150.2
Improved management of financial and human resources in pursuit of results	459.9	6.4	1 138.0	1 604.3	89.6	-	283.0	372.6
Coordination of the United Nations development system	23.3	25.9	-	49.3	5.5	1.6	-	7.2
<b>Special purpose</b>								
Capital investments	23.0	-	57.0	80.0	5.6	-	17.7	23.3
Private sector fundraising	725.1	273.0	-	998.2	154.4	37.8	-	192.2
Other, including procurement services	240.0	-	-	240.0	69.0	-	-	69.0
<b>Total resources</b>	<b>6 420.3</b>	<b>16 355.6</b>	<b>1 195.0</b>	<b>23 971.0</b>	<b>1 408.3</b>	<b>4 499.9</b>	<b>300.8</b>	<b>6 209.0</b>

Note: Due to rounding, totals may differ slightly from the sum of the columns.

<sup>a</sup> Data for the programmes cost category are reported on an expense basis; data for the organizational effectiveness and efficiency and special-purpose cost categories are reported on a modified cash basis.

<sup>2</sup> Extensive data on the Integrated Results and Resources Framework are presented in the accompanying data companion and scorecard.



Table 13  
**Integrated Resource Plan, 2018–2021<sup>a</sup>**

(Millions of United States dollars)

	<i>Approved 2018–2021</i>							<i>2018</i>						
	<i>Regular resources</i>		<i>Other resources</i>		<i>Total resources</i>		<i>Trust funds</i>	<i>Regular resources</i>		<i>Other resources</i>		<i>Total resources</i>		<i>Trust funds</i>
			<i>Cost Programme recovery</i>							<i>Cost Programme recovery</i>				
	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>	<i>Amount</i>	<i>Amount</i>	<i>Percentage</i>	<i>Amount</i>
<b>1. Resources available</b>														
Opening balance	562.3		1 235.9	-	1 798.2		727.0	636.7	-	1 372.6	-	2 009.2		1 172.9
Income														
Contributions	5 801.9		16 512.5	-	22 314.4		-	1 250.0	-	4 637.9	-	5 887.9		-
Other income and reimbursements	500.0		-	-	500.0		-	172.0	-	-	-	172.0		-
Total income	6 301.9		16 512.5	-	22 814.4		-	1 422.0	-	4 637.9	-	6 059.9		-
Tax reimbursement adjustment	(80.0)		-	-	(80.0)		-	(19.9)	-	-	-	(19.9)		-
Trust fund receipts			-	-	-		7 148.0		-	-	-	-		1 661.2
<b>Total available</b>	<b>6 784.1</b>		<b>17 748.4</b>	<b>-</b>	<b>24 532.6</b>		<b>7 875.0</b>	<b>2 038.8</b>		<b>6 010.4</b>	<b>-</b>	<b>8 049.2</b>		<b>2 833.9</b>
<b>2. Use of resources</b>														
A. Development														
A.1 Programmes	4 360.0	67.9	15 917.3		20 277.3	84.6	7 116.0	989.8	68.3	4 211.1		5 200.9	86.5	2 037.4
Country programmes	4 140.0	64.5	15 107.1		19 247.1	80.3		928.6	64.1	4 004.9		4 933.5	82.0	
Global programme	220.0	3.4	810.2		1 030.2	4.3		61.2	4.2	206.2		267.3	4.4	
A.2 Development effectiveness	589.0	9.2	133.0	-	721.9	3.0		135.1	9.3	15.0		150.2	2.5	-
Subtotal: Development	4 949.0	77.1	16 050.3	-	20 999.3	87.6	7 116.0	1 125.0	77.6	4 226.1		5 351.1	89.0	2 037.4
B. United Nations development coordination	23.3	0.4	25.9	-	49.3	0.2	-	5.5	0.4	1.6		7.2	0.1	-
C. Management	459.9	7.2	6.4	1 138.0	1 604.3	6.7	-	89.6	6.2	-	283.0	372.6	6.2	-
D. Special purpose														
D.1 Capital investments	23.0	0.4		57.0	80.0	0.3	-	5.6	0.4		17.7	23.3	0.4	-

	Approved 2018–2021							2018						
	Regular resources		Other resources		Total resources		Trust funds	Regular resources		Other resources		Total resources		Trust funds
			Cost Programme recovery							Cost Programme recovery				
	Amount	Percentage	Amount	Amount	Amount	Percentage	Amount	Amount	Percentage	Amount	Amount	Amount	Percentage	Amount
D.2 Private fundraising and partnerships, direct/investment costs	725.1	11.3	273.0	-	998.2	4.2	-	154.4	10.7	37.8		192.2	3.2	-
D.3 Other	240.0	3.7		-	240.0	1.0	-	69.0	4.8			69.0	1.1	-
Subtotal: Special purpose	988.1	15.4	273.0	57.0	1 318.2	5.5	-	229.0	15.8	37.8	17.7	284.5	4.7	-
<b>Total institutional budget (A.2 + B + C+ D.1)</b>	<b>1 095.2</b>	<b>17.1</b>	<b>165.3</b>	<b>1 195.0</b>	<b>2 455.5</b>	<b>10.2</b>	<b>-</b>	<b>235.8</b>	<b>16.3</b>	<b>16.7</b>	<b>300.8</b>	<b>553.3</b>	<b>9.2</b>	<b>-</b>
<b>Integrated budget (A + B + C + D)</b>	<b>6 420.3</b>	<b>100.0</b>	<b>16 355.6</b>	<b>1 195.0</b>	<b>23 971.0</b>	<b>100.0</b>	<b>7 116.0</b>	<b>1 449.0</b>	<b>100</b>	<b>4 265.6</b>	<b>300.8</b>	<b>6 015.41</b>	<b>100</b>	<b>2 037.4</b>
<b>3. Closing balance of resources</b>	<b>363.8</b>	<b>-</b>	<b>197.8</b>	<b>-</b>	<b>561.6</b>	<b>-</b>	<b>759.0</b>	<b>589.7</b>	<b>-</b>	<b>1 444.1</b>	<b>-</b>	<b>2 033.8</b>	<b>-</b>	<b>796.5</b>

Note: Due to rounding, totals may differ slightly from the sum of the columns.

<sup>a</sup> Data included in this table are reported on a budgetary income and expenditure, or modified cash, basis to illustrate resources available and the use of those resources.

Figure I  
**Direct programme assistance by goal area and resource type, 2018**

<i>Goal area</i>	<i>Regular resources</i>	<i>Other resources (regular)</i>	<i>Other resources (emergency)</i>	<i>Total</i>
Every child survives and thrives	352.8	1 160.1	592.8	2 105.7
Every child learns	149.7	508.7	533.6	1 192.1
Every child is protected from violence and exploitation	172.2	254.8	231.1	658.2
Every child lives in a safe and clean environment	171.4	341.3	498.7	1 011.4
Every child has an equitable chance in life	102.9	201.0	123.2	427.0
<b>Total (rounded)</b>	<b>949.1</b>	<b>2 465.9</b>	<b>1 979.5</b>	<b>5 394.5</b>

*Note:* Due to rounding, totals may differ slightly from the sum of the columns.

